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May 3, 2006

Hon. Joseph J. Farnan, Jr.
United States District Court
844 North King Street
Wilmington, DE 19801

Re: Sea Star Line, LLC v. Emerald Equipment Leasing, Inc.
C.A. #05C-245JJF

Dear Judge Farnan:

Please be advised that our law firm represents the Defendant/Counterclaimant, Emerald Equipment Leasing, Inc. ("Emerald") in the above-referenced case presently pending before Your Honor. In the Order denying the Sea Star Line, LLC ("Sea Star") Second Motion for Dismissal of the Amended Counterclaim entered on April 13, 2006, Your Honor ordered, inter alia, that the parties confer and submit an agreed upon proposed Rule 16 Scheduling Order. The parties have conferred and cannot agree. Sea Star has submitted a letter on today's date to Your Honor stating its position. This letter is in response to the Sea Star letter.

Due to the somewhat circuitous procedural background of this litigation, this dispute between Sea Star and Emerald has already been the subject of protracted discovery while the case was pending in the United States District Court for the Middle District of Florida (the "Florida District Court"). This discovery was taken at Sea Star's insistence despite the fact that the Florida District Court had not ruled on Emerald's Motion to Dismiss the Sea Star Declaratory Judgment Action. Approximately ten depositions have been taken and tens of thousands of documents exchanged between the parties over the course of a year. Despite the conduct of all this discovery, Sea Star has

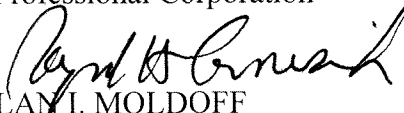
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now indicated that it believes it is entitled to a full blown extended discovery schedule. Emerald believes that the pertinent discovery has already been concluded while this case was pending in Florida and that the matter should now be scheduled for a final pre-trial conference, and thereafter trial.¹

Given the respective positions of the parties, the undersigned respectfully requests that Your Honor schedule a status conference as soon as possible so this matter may proceed expeditiously to disposition.

Respectfully yours,

Adelman Lavine Gold and Levin,
a Professional Corporation



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RL:md

Enclosure

cc: Kathleen M. Miller, Esquire

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¹ Sea Star, in its letter to Your Honor stated that Emerald responded to certain discovery requests by asserting that Emerald believed any further discovery to be taken in this case should only be such discovery as may be directed by a Special Master to be appointed in this case. This assertion by Sea Star is only partially right and therefore misleading. Emerald objected to Sea Star's discovery requests for a number of reasons, primary of which being that the discovery was duplicative of the voluminous discovery already taken and amounted to harassment (see attached Emerald Responses to Sea Star's Third Request For Production of Documents and Interrogatories).